

BY REDHEAD.]

HOUSE FILE No. 178—WAYS AND MEANS.

A BILL

FOR AN ACT TO AMEND SECTION 797 OF THE CODE OF IOWA OF 1873 BY
EXEMPTING FROM TAXATION, A CERTAIN AMOUNT OF THE IMPROVE-
MENTS UPON LAND AND TOWN LOTS.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 797 of the Code of 1873 be, and is hereby amended by adding to
2 it the following paragraph: No. 8. The dwelling house and improvements erected upon
3 any tract of land or town lot, to the value of one thousand dollars thereof; *provided*, they
4 are commonly used as the home of a family, or are ordinary farm buildings. But nothing
5 herein shall be construed as exempting any part of the value of the land they cover.